Canada Revenue Agency
Agence du revenu du Canada

Canada Child Benefit

and related provincial and territorial programs

For the period from July 2018 to June 2019

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This booklet contains proposed changes to law that were current at the time of publication. For any updates to this information, go to **canada.ca/cra-benefits**.

La version française de ce livret est intitulée Allocation canadienne pour enfants.

canada.ca/taxes

Is this booklet for you?

This booklet gives information about the Canada child benefit, such as:

- who is eligible
- how you apply for it
- when you get it
- how we calculate it
- what are the related provincial and territorial child benefit and credit programs administered by the Canada Revenue Agency (CRA)

What's new for 2018?

The Automated Benefits Application service is now available in the Northwest Territories

Parents of newborns in the Northwest Territories can now apply for benefits by simply providing their consent on the birth registration form available in health care facilities in the Northwest Territories. For more information about this service, see "Automated Benefits Application" on page 10.

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Definitions

Adjusted family net income – this is your **family net income minus** any universal child care benefit (UCCB) and registered disability savings plan (RDSP) income received **plus** any UCCB and RDSP amounts repaid.

Common-law partner – this applies to a person to whom you are not married, with whom you are living in a conjugal relationship, and to whom **one** of the following situations apply. They:

- have been living with you for at least 12 continuous months. This includes any period you were separated for less than 90 days because of a breakdown in the relationship
- are the parent of your child by birth or adoption
- have custody and control of your child (or had custody and control immediately before the child turned 19 years of age) and your child is wholly dependent on that person for support

Family net income – this is your net income added to the net income of your spouse or common-law partner, if you have one. Family net income does not include your child's net income.

If you or your spouse or common-law partner were non-residents of Canada for part or all of the year, family net income includes your or your spouse's or common-law partner's income from all sources, both inside **and** outside Canada, for any part of the year that either of you were not residents of Canada.

Primarily responsible for the care and upbringing of a child – means that you are responsible for such things as supervising the child's daily activities and needs, making sure the child's medical needs are met, and arranging for child care when necessary. If there is a female parent who lives with the child, we usually consider her to be this person.

> **Note**
> You may not be considered primarily responsible for the care and upbringing of a child if the child is legally, physically, or financially maintained by a child welfare agency. For more information, go to **canada.ca/cra-csa** and select "CSA fact sheet" or call **1-800-387-1193**.

Separated – you are separated when you start living apart from your spouse or common-law partner because of a breakdown in the relationship for a period of **at least 90 days** and you have not reconciled.

Once you have been separated for 90 days (because of a breakdown in the relationship), the effective day of your separated status is the date you started living apart.

You would still be considered to have a spouse or common-law partner if there is **no** breakdown in the relationship and you were living apart for reasons such as:

- work
- studies
- health problems

Note
Generally, you are not considered separated if your spouse or common-law partner is incarcerated or does not live in Canada, as long as there is no breakdown in your relationship.

Spouse – this applies only to a person to whom you are legally married.

What is the Canada child benefit?

The Canada child benefit (CCB) is a **non-taxable** amount paid monthly to help eligible families with the cost of raising children under 18 years of age. The CCB may include an additional amount for the child disability benefit (see page 13).

Are you eligible?

To get the CCB, you must meet **all** of the following conditions:

1. You must live with the child, and the child must be under 18 years of age.
2. You must be the person primarily responsible for the care and upbringing of the child.

   Note
   If a child does not live with you all the time, see "Do you share custody of a child?" on page 8.

3. You must be a resident of Canada for tax purposes. We consider you to be a resident of Canada when you establish sufficient residential ties in Canada. For more information, see Income Tax Folio S5-F1-C1, Determining an Individual's Residence Status.
4. You **or** your spouse or common-law partner must be **any** of the following:
   - a Canadian citizen
   - a permanent resident (as defined in the Immigration and Refugee Protection Act)
   - a protected person (as defined in the Immigration and Refugee Protection Act)

- a temporary resident (as defined in the Immigration and Refugee Protection Act) who has lived in Canada throughout the previous 18 months, and who has a valid permit in the 19th month other than one that states "does not confer status" or "does not confer temporary resident status." If this is your situation, do not apply before the 19th month
- an Indian within the meaning of the Indian Act

Note
We pay children's special allowances for children under 18 years of age who are being maintained by a government department, agency, or institution. You **cannot** get the CCB for a child for any month in which children's special allowances are payable for that child.

Should you apply?

The person who is primarily responsible for the care and upbringing of the child should apply for the CCB. You should apply even if any of the following situations apply:

- your child only lives with you part of the time (see "Do you share custody of a child?" on the next page)
- your current adjusted family net income is too high. We calculate your amount every July based on your adjusted family net income for the previous year
- your child is living with you for a determined temporary period of time, for example over the summer holidays

When should you apply?

You should apply for the CCB as soon as any of the following situations happen:

- your child is born
- a child starts to live with you
- you begin a new shared custody arrangement
- you or your spouse or common-law partner meet the eligibility conditions under "Are you eligible?" on the previous page

Note
Although regular payments for the Canada child tax benefit, the national child benefit supplement, and the universal child care benefit are no longer being issued after June 2016, you can still request an adjustment for prior years, if applicable.

Your application for the CCB is considered late if it includes a period that started more than 11 months ago. If your application is late, you may not get payments for the entire period requested.

If your application is late, you must attach clear photocopies (including both sides of all pages) of **all** of the following documents for the entire period requested:

- proof of citizenship status (for example, a Canadian birth certificate) or immigration status in Canada for you and your spouse or common-law partner, if you have one
- proof that you resided in Canada, such as a lease agreement, rent receipts, utility bills or bank statements (at least three documents)
- proof of birth for each child
- proof that you were the person who is primarily responsible for the care and upbringing of the child(ren) (at least three documents)

Note
If you are not a Canadian citizen and are an Indian within the meaning of the Indian Act, you must attach proof of registration with Indigenous and Northern Affairs Canada.

For more information, see "How do you apply?" on the next page.

Do you share custody of a child?

You share custody of a child if the child lives with two different individuals in separate residences on a more or less equal basis, such as:

- the child lives with one parent four days a week and the other parent three days a week
- the child lives with one parent one week and the other parent the following week
- any other regular cycle of alternation

In these cases, both individuals may be considered primarily responsible for the child's care and upbringing when the child lives with them. Each individual will get 50% of the payment they would have received if the child lived with them all of the time.

If you have just entered into a shared custody situation for your child(ren), you have to apply for the benefits (see "How do you apply?" on the next page). If you already get the benefits, you have to tell us by using one of the following methods:

- "Apply for child benefits" in My Account at **canada.ca/my-cra-account**
- calling **1-800-387-1193**
- sending Form RC66, Canada Child Benefits Application, indicating shared custody
- sending a letter explaining the shared custody situation

Your payments will be recalculated accordingly.

For more information, go to **canada.ca/canada-child-benefit** or call **1-800-387-1193**.

How do you apply?

You can apply for the CCB by using "Apply for child benefits" in My Account at **canada.ca/my-cra-account** or by sending Form RC66, Canada Child Benefits Application.

If you are the mother of a newborn, you can use the Automated Benefits Application to apply for your child benefits. For more information, see "Automated Benefits Application" on the next page.

You must also fill out and attach to your application Form RC66SCH, Status in Canada / Statement of Income, if **any** of the following situations apply. You or your spouse or common-law partner:

- became a new resident or returned as a resident of Canada in the last two years
- became a Canadian citizen in the last 12 months
- are, as defined in the Immigration and Refugee Protection Act, a permanent resident, protected person (refugee), or temporary resident who has lived in Canada for the previous 18 months
- are not a Canadian citizen and are an Indian within the meaning of the Indian Act

If you **and** your spouse or common-law partner were residents of Canada for any part of 2017 you must **both** file a 2017 tax return before we can calculate your benefit.

You need to provide proof of birth for the child, on which the child's last name, given name, and date of birth appear, if we have not previously paid benefits to anyone for this child and either of the following applies:

- the child was born outside Canada
- the child was born in Canada **and** is one year of age or older

Once we receive your application, we may ask you to provide supporting documents to prove that you are primarily responsible for the care and upbringing of the child, such as:

- a letter from the daycare or school authorities indicating the child's home address and contact information on file
- a letter from a person in a position of authority (such as a lawyer or a social worker) stating that they have personal knowledge that the child lived with you for the period you indicated

- a registration form or a receipt from an activity or club the child was enrolled in for the period you indicated
- a court order, decree, or separation agreement

You do not have to provide these documents with your application. However, if you choose to do so, we may still contact you if we need more information.

Automated Benefits Application

The Automated Benefits Application service is a quick, easy, and secure way to apply for your child benefits. This service is offered in all provinces and the Northwest Territories. The other territories will be offering this service in the near future.

If you are the **mother of a newborn**, all you need to do is:

- fill out and sign your child's birth registration form issued by your province or territory
- give your consent to the vital statistics office to share your information with us
- provide your social insurance number (see "Do you have a social insurance number?" below)

For more information on this service, go to **canada.ca/automated-benefits-application**.

If you choose to use this service to apply for your child benefits, do **not** re-apply using our online service or Form RC66, Canada Child Benefits Application. Re-applying may result in a delay in getting your payments.

Do you have a social insurance number?

You need a social insurance number (SIN) to apply for the CCB. For more information or to get an application for a SIN, visit the Service Canada website at **servicecanada.gc.ca** or call **1-800-206-7218**. To find the address of the Service Canada centre nearest you, visit **canada.ca/service-canada-office** or call **1-800-622-6232**.

If Service Canada will not give you a SIN, you can still apply for the CCB if you meet all of the conditions listed under "Are you eligible?" on page 6. Attach a note to your Form RC66, Canada Child Benefits Application, explaining why you cannot get a SIN and include a photocopy of **one** of the following documents:

- passport
- driver's licence
- visitor record or a study permit
- temporary resident permit
- any document issued by Immigration, Refugees and Citizenship Canada

What happens after you apply?

If your application is not complete, we will ask for the missing information. **This will delay the processing of your application.**

After we process your application, we will send you a CCB notice. It will tell you how much you will get and what information we used to calculate the amount.

> **Note**
> Keep your CCB notice in case you need to refer to it when you contact us. You may also have to provide information from your notice to other federal, provincial, or territorial government departments.

What happens if we review your information?

We may send you a letter or questionnaire asking for documents to confirm the information we have is correct and up to date. This is to make sure that you get the right amount of benefits and credits.

It's important that you reply and send all the information requested as soon as possible so we can do our review quickly and easily. If you do not reply, your child and family benefits and credits payments could stop.

For more information, go to **canada.ca/cra-benefits-validation**. If you need help or have any questions, call the telephone number in the letter or **1-800-387-1193**.

Do you have a spouse or common-law partner?

For CCB purposes, when both a male and a female parent live in the same home as the child, the **female parent is usually considered to be primarily responsible** for the child and should apply. However, if the male parent is primarily responsible, he can apply. He must attach to Form RC66, Canada Child Benefits Application, a signed note from the female parent that states he is primarily responsible for all of the children in the household. If your spouse or common-law partner is a person of the same sex, one of you will get the CCB for all the children.

If your spouse or common-law partner is a non-resident of Canada during any part of the year, you will have to fill out Form CTB9, Canada Child Benefit – Statement of Income, for each year or part of a year that they are a non-resident of Canada.

When your **spouse immigrates** to Canada, they have to send us in writing **all** of the following information about themselves:

- social insurance number
- date of birth
- address
- immigration date
- statement of income

If you have a new spouse or common-law partner

When you tell us of your new married or common-law status, include your spouse's or common-law partner's name, address, and social insurance number. Also, we need the signatures of both you and your spouse or common-law partner.

Only one CCB payment is allowed per family each month. If both you and your new spouse or common-law partner were getting separate payments, only one payment will be made based on your new adjusted family net income. Generally, all the children will be moved to the female parent's account. If you continue to get separate payments, one of you will have to repay the amounts you got after your marital status changed.

For more information on how to update your marital status, see "Has your marital status changed?" on page 21.

How do we calculate your benefit?

For the payment period of July 2018 to June 2019, we calculate your benefit based on all of the following information:

- the number of eligible children you have and their ages
- your adjusted family net income for the base year 2017
- your child's eligibility for the disability tax credit (DTC)

To continue getting the CCB, you and your spouse or common-law partner each have to file tax returns every year, even if you have not received income in the year.

Base year and payment period

The **base year** is the year of the tax return from which information is taken to calculate the CCB amount for the payment period. The base year is the calendar year just before the start of the payment period.

The **payment period** is the 12-month period during which the CCB payments are paid. The payment period runs from July 1 of the year following the base year to June 30 of the next year. For example, CCB payments calculated based on the 2017 tax return will start being issued in July 2018, which is the beginning of the payment period. For more information, see "When do we pay your benefit?" on page 14.

The following chart illustrates the link between the base year and the payment period.

Base year (tax return)	Payment period
2017	July 2018 – June 2019
2016	July 2017 – June 2018
2015	July 2016 – June 2017

Example
Lucy just received her July 2018 CCB payment. The amount changed considerably compared to the amount she received in June. There have not been any changes to the number of eligible children she has. Her June and July payments were calculated using two different base years (2016 and 2017). Since Lucy's adjusted family net income was higher in 2017 than it was in 2016, her July 2018 payment was lower than her June 2018 payment.

Child and family benefits online calculator

You can use our online calculator to get an estimate of your child benefits, by going to **canada.ca/child-family-benefits-calculator**.

Canada child benefit

We calculate the CCB as follows:

- $6,496 per year ($541.33 per month) for each eligible child under the age of six
- $5,481 per year ($456.75 per month) for each eligible child aged 6 to 17

These amounts start being reduced when the adjusted family net income (AFNI) is over $30,450. The reduction is calculated as follows:

- for families with **one** eligible child, the reduction is 7% of the amount of AFNI between $30,450 and $65,975, plus 3.2% of the amount of AFNI over $65,975
- for families with **two** eligible children, the reduction is 13.5% of the amount of AFNI between $30,450 and $65,975, plus 5.7% of the amount of AFNI over $65,975
- for families with **three** eligible children, the reduction is 19% of the amount of AFNI between $30,450 and $65,975, plus 8% of the amount of AFNI over $65,975
- for families with **four or more** eligible children, the reduction is 23% of the amount of AFNI between $30,450 and $65,975, plus 9.5% of the amount of AFNI over $65,975

Child disability benefit

The child disability benefit (CDB) is an additional monthly benefit included in the CCB to provide financial assistance to qualified families caring for children who have a severe and prolonged impairment in physical or mental functions. If you have a child under 18 years of age who is eligible for the DTC, you are eligible for the CDB.

A child is eligible for the DTC when we have approved Form T2201, Disability Tax Credit Certificate, for that child. For more information on the DTC, go to **canada.ca/disability-tax-credit**. For more information on the CDB, go to **canada.ca/child-disability-benefit** or call **1-800-387-1193**.

The CDB provides up to $2,771 per year ($230.91 per month) for each child eligible for the DTC. The CDB starts being reduced when the adjusted family net income (AFNI) is more than $65,975. The reduction is calculated as follows:

- for families with **one** child eligible for the DTC, the reduction is 3.2% of the amount of AFNI over $65,975
- for families with **two or more** children eligible for the DTC, the reduction is 5.7% of the amount of AFNI over $65,975

Note
If you have already applied for the CCB or previous federal child benefits (such as the Canada child tax benefit) for a child who is eligible for the DTC, the CDB will be calculated automatically for the current and the two previous CCB payment periods. Beyond these payment periods, you have to send a written request to your tax centre (see page 22).

When do we pay your benefit?

You are eligible to receive the CCB in the month following the month you become an eligible individual. For more information, see "Are you eligible?" on page 6.

We generally pay your benefit on the 20th of each month. However, if your monthly amount is less than $20, we will make one lump-sum payment on July 20, 2018, to cover the entire payment period from July 2018 to June 2019.

If you do not receive your payment on the scheduled day, wait five working days before calling **1-800-387-1193**.

You can view benefit payments in My Account at **canada.ca/my-cra-account** or by using the MyBenefit CRA mobile app at **canada.ca/cra-mobile-apps**.

When do we recalculate your benefit?

We will recalculate your benefit when one of the following situations applies and, if applicable, send you a CCB notice showing our revised calculation:

- at the beginning of every payment period (every July) based on the tax returns that you and your spouse or common-law partner filed for the previous year
- after any reassessment of either your or your spouse's or common-law partner's tax return that affects the amount of your benefit
- after a change in your marital status

- after a change in the number of eligible children in your care
- after you tell us about changes to your situation that could affect your benefit. For more information, see "When should you contact us?" on page 20

What happens if you were overpaid?

If a recalculation shows that you received too much CCB, we will send you a notice with a remittance voucher to tell you of the amount due. We may keep all or a part of future CCB payments, income tax refunds, or goods and services tax/harmonized sales tax (GST/HST) credits until the amount you owe is repaid. This may also apply to the other federal, provincial, and territorial programs that we administer.

For more information on how to make a payment, go to **canada.ca/payments**.

Related programs

The CRA administers the following provincial and territorial child benefit and credit programs:

- Alberta child benefit
- Alberta family employment tax credit
- BC early childhood tax benefit
- New Brunswick child tax benefit
- Newfoundland and Labrador child benefit
- Northwest Territories child benefit
- Nova Scotia child benefit
- Nunavut child benefit
- Ontario child benefit
- Yukon child benefit

You do not need to apply to a province or a territory to get payments for these programs. We use the information from your Canada child benefits application to determine your eligibility for these programs. If you are eligible, the amount of your payments will be calculated based on information from the tax returns that you and your spouse or common-law partner file.

If you share the custody of a child, you will get 50% of the provincial or territorial payment that you would have received if the child lived with you all of the time.

If you use our direct deposit service for your CCB payments, we will deposit your provincial and territorial payments into the same account.

Note
The "earned income" and "working income" used to calculate certain provincial and territorial benefits include income from employment, self-employment, training allowances, scholarships (if taxable), research grants, and disability payments received under the Canada Pension Plan and the Quebec Pension Plan.

Alberta child benefit

This benefit is a non-taxable amount paid to lower-income families with children under 18 years of age. The quarterly amounts are issued separately from the CCB and Alberta family employment tax credit (AFETC) in August 2018, November 2018, February 2019 and May 2019. Unlike the AFETC, there is no minimum working income requirement.

You may be entitled to:

- $1,128 for the first child
- $564 for the second child
- $564 for the third child
- $564 for the fourth child

The benefit is reduced if your adjusted family net income is more than $26,141.

This program is fully funded by the Province of Alberta. For more information, call **1-800-959-2809**.

Alberta family employment tax credit

This credit is a non-taxable amount paid to families with working income that have children under 18 years of age. The amounts are split into two payments made separately from CCB in July 2018 and January 2019.

You may be entitled to:

- $783 for the first child
- $712 for the second child
- $427 for the third child
- $142 for the fourth child

The maximum you can get is the lesser of $2,064 and 11% of your family's working income that is more than $2,760. The credit is reduced by 4% of your adjusted family net income that is more than $42,287.

This program is fully funded by the Province of Alberta. For more information, call **1-800-959-2809**.

BC early childhood tax benefit

This benefit is a non-taxable amount paid monthly to qualifying families to help with the cost of raising children under the age of six. The amount is combined with the CCB into a single monthly payment. It is calculated based on the number of eligible children you have and your adjusted family net income.

This program is fully funded by the Province of British Columbia.

New Brunswick child tax benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. The New Brunswick working income supplement (NBWIS) is an additional benefit paid to qualifying families with earned income who have children under 18 years of age. Benefits are combined with the CCB into a single monthly payment.

You may be entitled to a basic benefit of $20.83 per month for each child. The amount of the basic benefit is reduced if your adjusted family net income is more than $20,000.

The NBWIS is an additional benefit of up to $20.83 per month for each family. It is phased in once family earned income is more than $3,750. The maximum benefit is reached when family earned income is $10,000. If your adjusted family net income is between $20,921 and $25,921, you may get part of the supplement.

Your New Brunswick child tax benefit payment may include a New Brunswick school supplement (NBSS) amount. The NBSS is paid once a year in July to help low income families with the cost of back to school supplies for their children. If your adjusted family net income is $20,000 or less, you will get $100 for each of your children born between January 1, 2001, and December 31, 2013.

These amounts will be combined with the CCB into a single monthly payment.

This program is fully funded by the Province of New Brunswick.

Newfoundland and Labrador child benefit

This benefit is a non-taxable amount paid monthly to help low-income families with the cost of raising children under 18 years of age. The mother baby nutrition supplement is an additional benefit paid to qualifying families who have children under one year of age. Benefits are combined with the CCB into a single monthly payment.

Under the Newfoundland and Labrador child benefit, you may be entitled to a benefit of:

- $33.16 per month for the first child
- $35.16 per month for the second child
- $37.83 per month for the third child
- $40.50 per month for each additional child

If your adjusted family net income is above $17,397, you may get part of the benefit.

Under the mother baby nutrition supplement, you may be entitled to a benefit of $60 per month for each child under one year of age depending on your adjusted family net income.

This program is fully funded by the Province of Newfoundland and Labrador.

Northwest Territories child benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age.

You may be entitled to receive the following monthly amounts:

Children under the age of 6:

- $67.91 for one child
- $122.25 for two children
- $166.41 for three children
- $203.75 for four children
- $30.58 for each additional child

Children aged 6 to 17:

- $54.33 for one child
- $97.83 for two children
- $133.08 for three children
- $163.00 for four children
- $24.41 for each additional child

If your adjusted family net income is above $30,000, you may get part of the benefit.

These amounts are combined with the CCB into a single monthly payment.

This program is fully funded by the Northwest Territories.

Nova Scotia child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. These amounts are combined with the CCB into a single monthly payment.

You may be entitled to a benefit of:

- $52.08 per month for the first child
- $68.75 per month for the second child
- $75.00 per month for each additional child

If your adjusted family net income is between $18,000 and $26,000, you may get part of the benefit.

This program is fully funded by the Province of Nova Scotia.

Nunavut child benefit

This benefit is a non-taxable amount paid monthly to qualifying families with children under 18 years of age. You may be entitled to a basic benefit of $27.50 per month for each child.

Families who have earned income of more than $3,750 and who have children under 18 years of age, may also get the territorial workers' supplement of up to:

- $22.91 per month for one child
- $29.16 per month for two or more children

If your adjusted family net income is above $20,921, you may get part of the benefit.

These amounts are combined with the CCB into a single monthly payment.

This program is fully funded by Nunavut.

Ontario child benefit

This is a non-taxable amount paid to help low- and modest-income families provide for their children. It is combined with the CCB into a single monthly payment.

You may be entitled to a benefit of up to $116.91 per month for each child under 18 years of age. If your adjusted family net income is above $21,416, you may get part of the benefit.

This program is fully funded by the Province of Ontario. For more information, visit Ontario Ministry of Children and Youth Services at **ontario.ca/childbenefit**.

Yukon child benefit

This benefit is a non-taxable amount paid monthly to help low- and modest-income families with the cost of raising children under 18 years of age. This amount is combined with the CCB into a single monthly payment.

You may be entitled to a benefit of $68.33 per month for each child. If your adjusted family net income is above $35,000, you may get part of the benefit.

This program is funded by the Yukon with a contribution from Aboriginal Affairs and Northern Development Canada on behalf of Indian children.

Related program not administered by the CRA

Quebec child assistance payments

If you live in Quebec, you must file your application for child assistance payments and make any changes to your family situation **directly** with Retraite Québec. However, you do not have to file an application for a child born in Quebec because Retraite Québec is automatically notified by the Registrar of Civil Status. For more information, visit **rrq.gouv.qc.ca/en/enfants**.

When should you contact us?

You should tell us **immediately** about certain changes, as well as the date they happened or will happen. This section explains what the changes are and how you should tell us about them.

> **Note**
> For confidentiality reasons, we can only discuss a file with a benefit recipient, unless they give us permission to speak to someone else. To give someone else permission, you can use "Authorize my representative" in My Account at **canada.ca/my-cra-account** or send Form T1013, Authorizing or Cancelling a Representative.

Has the number of children in your care changed?

We may need to **recalculate** your benefit payments based on new information, when one of the following situations applies:

- your child is born, a child starts to live with you, or you share custody of a child (see "How do you apply?" on page 9)
- a child for whom you are getting benefits no longer lives with you on a full-time basis, stops living with you, or has died. You can tell us by using one of the following methods:
  - My Account at **canada.ca/my-cra-account**
  - MyBenefits CRA mobile app at **canada.ca/cra-mobile-apps**
  - calling **1-800-387-1193**

Has your marital status changed?

If your marital status changes, let us know by the end of the month following the month in which your status changed. However, do **not** tell us of your separation until you have been separated for more than 90 consecutive days. You can tell us by using one of the following methods:

- My Account at **canada.ca/my-cra-account**
- MyBenefits CRA mobile app at **canada.ca/cra-mobile-apps**
- calling **1-800-387-1193**
- sending Form RC65, Marital Status Change

When we get notification of your change in marital status, we will recalculate your CCB taking into consideration your new marital status and your new adjusted family net income.

Your CCB will be adjusted starting with the month following the month that your marital status changed.

Example 1
Lucy was single and received the CCB for her two children based on her income only. In September 2018, Lucy married Peter. Peter's net income in 2017 was $100,000. Lucy informed us of her new marital status by using My Account. We will base the CCB payments on Lucy's new adjusted family net income and her CCB payments will change starting with the October 2018 payment.

Example 2
After 10 years of marriage, Mary and Mark separated on October 5, 2018. In January 2019, after Mary had been separated for more than 90 consecutive days, she informed us of her separation by sending Form RC65. Mark's income was very high in 2017. Mary has sole custody of the children. We will base her CCB payments on her income alone from November until the end of the current payment period (June 2019), and Mary will get higher CCB payments.

Has a benefit recipient died?

If a benefit recipient has died, the next of kin or the estate should inform us as soon as possible. Someone else may be eligible to receive the benefits for the child(ren). Call **1-800-387-1193** or send a letter to your tax centre (see the next page).

Are you moving?

If you move, let us know your new address **immediately**. Otherwise, your payments may stop, even if you use direct deposit and your bank account does not change.

You can change your address by using one of the following methods:

- My Account at **canada.ca/my-cra-account**
- MyBenefits CRA mobile app at **canada.ca/cra-mobile-apps**
- calling **1-800-387-1193**
- sending Form RC325, Address change request

Other changes

Call **1-800-387-1193** to tell us, if any of the following situations apply:

- any of the personal information, such as your name, marital status, or the spousal or child information shown on your CCB notice is not correct
- you (or your spouse or common-law partner) are no longer a resident of Canada

Tax centre addresses

Send your form or letter and any documents to the tax centre that serves your area. Use the chart below to find out the address:

If your tax services office is located in:	Send your correspondence to the following address:
Alberta, British Columbia, Hamilton, Kitchener/Waterloo, London, Manitoba, Northwest Territories, Regina, Saskatoon, Thunder Bay, Windsor, or Yukon	Winnipeg Tax Centre 66 Stapon Road Winnipeg MB R3C 3M2
Barrie, Belleville, Kingston, Montréal, New Brunswick, Newfoundland and Labrador, Nova Scotia, Nunavut, Ottawa, Outaouais, Peterborough, Prince Edward Island, St. Catharines, Sherbrooke, Sudbury, or Toronto	Sudbury Tax Centre Post Office Box 20000, Station A Sudbury ON P3A 5C1
Chicoutimi, Laval, Montérégie-Rive-Sud, Québec, Rimouski, Rouyn-Noranda, or Trois-Rivières	Jonquière Tax Centre 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2

Online services

My Account

The CRA's My Account service is fast, easy, and secure. Find out how to register at **canada.ca/my-cra-account**.

Use My Account to:

- view your benefit and credit information
- view your notice of assessment
- change your address, direct deposit information, and marital status
- sign up for account alerts
- check your TFSA contribution room and RRSP deduction limit
- check the status of your tax return
- view and print your proof of income statement (option 'C' print)
- send documents to the CRA
- send an enquiry about your audit
- link between your CRA My Account and My Service Canada Account

Receiving your CRA mail online

Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online.

For more information, go to **canada.ca/cra-email-notifications**.

MyBenefits CRA mobile app

Get your benefit information on the go! Use MyBenefits CRA mobile app throughout the year to:

- view the amounts and dates of your benefit and credit payments, including any provincial or territorial payments
- view the status of your application for child benefits
- change your address, phone number and marital status
- let us know if a child is no longer in your care
- sign up for online mail and account alerts

To get more information, go to **canada.ca/cra-mobile-apps**.

For more information

What if you need help?

If you need more information after reading this booklet, go to **canada.ca/canada-child-benefit** or call **1-800-387-1193**.

Direct deposit

Direct deposit is a fast, convenient, reliable, and secure way to get your CRA payments directly into your account at a financial institution in Canada. To enrol for direct deposit or to update your banking information, go to **canada.ca/cra-direct-deposit**.

Forms and publications

To get our forms and publications, go to **canada.ca/cra-forms** or call **1-800-387-1193**.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to **canada.ca/cra-email-lists**.

Tax Information Phone Service (TIPS)

For personal and general tax information by telephone, use our automated service, TIPS, by calling **1-800-267-6999**.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call **1-800-665-0354**.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

Complaints and disputes

Service-related complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA); see the Taxpayer Bill of Rights.

If you are not satisfied with the service you received, try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to **canada.ca/cra-contact**.

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

If you are still not satisfied, you can file a service complaint by filling out Form RC193, Service-Related Complaint.

If the CRA has still not resolved your service-related complaint, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to register a formal dispute.

Reprisal complaints

If you have previously submitted a service-related complaint or requested a formal review of a CRA decision and feel that, as a result, you were treated unfairly by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaints.

For more information about complaints and disputes, go to **canada.ca/cra-complaints-disputes**.

Notes